

# CONSOLIDATED INCOME STATEMENT AND STATEMENT OF OTHER COMPREHENSIVE INCOME

## 綜合收益表及其他全面收益表

For the year ended 31 March 2025 截至2025年3月31日止年度

		Note 附註	2025 HK\$'000 港幣仟元	2024 HK\$'000 港幣仟元
Revenue	收入	8	615,215	767,561
Cost of sales	銷售成本		(334,359)	(381,888)
<b>Gross profit</b>	<b>毛利</b>		<b>280,856</b>	<b>385,673</b>
Other (losses)/gains	其他(虧損)/收益	9	(27,650)	514,791
Other income	其他收入	10	35,777	28,865
Selling expenses	銷售支出		(212,732)	(247,952)
General and administrative expenses	一般及行政支出		(164,749)	(155,030)
Other operating income/(expenses)	其他營運收入/(支出)		8,015	(14,648)
Finance costs	財務成本	11	(22,666)	(29,993)
<b>(Loss)/profit before tax</b>	<b>除稅前(虧損)/溢利</b>	12	<b>(103,149)</b>	<b>481,706</b>
Income tax expense	所得稅支出	15	(3,639)	(8,381)
<b>(Loss)/profit for the year</b>	<b>年內(虧損)/溢利</b>		<b>(106,788)</b>	<b>473,325</b>
<b>(Loss)/profit for the year attributable to:</b>	<b>以下人士應佔年內(虧損)/溢利：</b>			
Equity holders of the Company	本公司權益持有人		(106,999)	473,151
Non-controlling interests	非控股權益		211	174
			<b>(106,788)</b>	<b>473,325</b>
<b>(Loss)/earnings per share</b>	<b>每股(虧損)/盈利</b>			
Basic and diluted (HK cents)	基本及攤薄(港仙)	16	(10.28)	45.21
<b>Other comprehensive income:</b>	<b>其他全面收益：</b>			
<i>Items that reclassified and may be reclassified subsequently to profit or loss:</i>	<i>其後已重新分類及可重新分類至損益的項目：</i>			
Exchange differences of translation of foreign operations	海外業務的匯兌差額		11,802	(15,776)
Exchange differences reclassified to profit or loss upon disposal of foreign operations	出售海外業務匯兌差額重新分類至損益		–	21,897
<i>Items that will not be reclassified to profit or loss:</i>	<i>其後不會重新分類至損益的項目：</i>			
Change in fair value of equity investment at fair value through other comprehensive income	按公平值透過其他全面收益列賬的股份投資的公平值變動	21	(310)	2,646
Gain on revaluation of property, plant and equipment, net of tax	除稅後物業、機器及設備重估收益		102,993	–
Re-measurement on retirement benefit obligations	重新計量退休福利承擔	30	288	130
<b>Other comprehensive income for the year, net of tax</b>	<b>年內除稅後其他全面收益</b>		<b>114,773</b>	<b>8,897</b>
<b>Total comprehensive income for the year</b>	<b>年內全面收益總額</b>		<b>7,985</b>	<b>482,222</b>
<b>Total comprehensive income for the year attributable to:</b>	<b>以下人士應佔年內全面收益總額：</b>			
Equity holders of the Company	本公司權益持有人		7,488	482,528
Non-controlling interests	非控股權益		497	(306)
			<b>7,985</b>	<b>482,222</b>

The notes on page 50 to 166 are an integral part of these consolidated financial statements.

第50至166頁的附註為此等綜合財務報表不可或缺的部份。